## <u>Abstract</u>

A system, apparatus and method is provided for perforating a web such as a paper tissue or paper toweling into distinct and perforated sheets. The invention provides a laser array capable of providing an incident beam of light upon the surface of the web. The web travels at relatively high speed on a web support mechanism. The web is contacted by the laser light source, which is directed at predetermined locations upon the web to provide a perforation or severing of the web. The employment of a laser in the practice of the invention provides the ability to precisely measure and vary the length of the perforations along the web in a more efficient manner, for a precise cut.